


<b>Maricopa County Policies and Procedures</b>	<b>Subject:</b> General Government Policy & Procedures	<b>Number: B1005 Issue Date: 5/97</b>
<b>Approved:</b> 	<b>Initiating Department:</b> Office of Management & Budget	

# 1. PURPOSE

The purpose of this policy is to augment existing budget policies and procedures to provide for consistent practice throughout the County.

## a) BUDGETED REVENUES

The revenues budgeted in the General Government budget are revenues that benefit all General Fund responsible departments and not a particular department or program. These revenues include:

- i) Real Estate Taxes collected in the Treasurer's Department
- ii) Anticipated Grants from outside sources
- iii) State Shared Revenue - Sales Tax from the State
- iv) State Shared Revenue - Auto Lieu from the State
- v) Cable TV Application Fees for franchise agreements with the County
- vi) Environmental Cleanup - Special Revenue Fund
- vii) Liquor Licenses fees
- viii) Other Miscellaneous Revenue as appropriate.

## b) BUDGETED EXPENDITURES

The expenditures budgeted in the General Government budget are general, County responsible expenses, which do not relate directly to a particular department, or which benefit the County as a whole. These expenses include six general areas:

- i) General Fund Financial Programs, which include
  - a) Contingencies
  - b) Interest Expense
  - c) Other General Fund Programs (Such As Tuition Reimbursement, Technology Issues, Justice Coordination, ISF's, Etc.)
- ii) Shared County Costs, which include
  - a) Taxes and Assessments
  - b) Memberships
  - c) Environmental Cleanup
- iii) Capital Improvement Project Expenses, which include
  - a) Major Maintenance
  - b) ADA Projects
- iv) Legal Expenses, which include
  - a) Tax Appeal Cases
  - b) Judgements
  - c) Legal Professional Services

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- d) Indigent Representation Cost (Such As: Dependency, Rule 11, Etc.)
- v) One-Time Accumulated Fund Balance Expenditures, which include
  - a) Major Capital Outlay and Improvements
  - b) Technology Related Expenses
- vi) Other Programs/Departments, which include
  - a) Burial of Indigents
  - b) Other Non-Profit Support
  - c) Accommodation Schools Support
  - d) Co-op Extension Support

## 2. PROCEDURES

### a) BUDGET PROCESS

General Government will follow all General Fund budgeting guidelines including the approval process established by the Board of Supervisors. The Office of Management and Budget, along with the County Administrative Officer, will be responsible for developing the General Government budget for each fiscal year.

### b) APPROVAL PROCESS FOR EXPENSES

The Chief Resource Officer must authorize all expenditures prior to processing. This authority has been delegated to the manager responsible for the applicable low org within General Government. Once the expenditure is approved for payment out of the General Government budget by the responsible party, the payment may occur. If the expenditure is not approved, it will be returned and absorbed within the original department budget.

### c) CONTINGENCY FUND

If a contingency fund is adopted in the General Government budget during a fiscal year, General Fund departments can request funding for expenditures or unfunded projects. These requests must be handled via an agenda item, and submitted by the responsible managerial office. These requests must then be approved by the Board of Supervisors. The Chief Resource Officer or the designated responsible manager will monitor the expenditures charged to the General Government budget to ensure that the charges posted do not exceed the approved dollars. The Chief Resource Officer or designated responsible manager will approve the item for payment if the financial information and dollar amounts are correct.

## 3. AUTHORITY/RESPONSIBILITY

The administration and maintenance of the General Government budget is the responsibility of the Office of Management & Budget. Expenditures which are being charged to General Government must be approved by the Chief Resource Officer or designated responsible manager to ensure that the expenditures are budgeted.

All revenue and expenses which are not budgeted in the current fiscal year budget must be approved by the County Administrative Officer and the Board of Supervisors via an agenda item.